



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BELMONT MUNICIPAL WATER & ELECTRIC UTILITY

Principal Office: 222 MOUND AVE.
BELMONT, WI 53510

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELMONT MUNICIPAL WATER & ELECTRIC UTILITY**Utility Address:** 222 MOUND AVE.
BELMONT, WI 53510**When was utility organized?** 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL VAN NATTA**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**222 MOUND AVE.
BELMONT, WI 53510**Telephone:** (608) 762 - 5142**Fax Number:** (608) 762 - 5525**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAY BENNETT CPA**Title:** AUDITOR**Office Address:** JOHNSON BLOCK & CO., INC.229 HIGH ST.
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/13/1996**Period covered by most recent audit:** 1/1/95-12/31/95

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL VAN NATTA**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**222 MOUND AVE.
BELMONT, WI 53510**Telephone:** (608) 762 - 5142**Fax Number:** (608) 762 - 5525**E-mail Address:**

Name of utility commission/committee: BELMONT VILLAGE BOARD

Names of members of utility commission/committee:RICHARD ARGALL
GERALD BERNING
BOB BURKE
OWEN DEMO
DENNIS DRESEN
KENNETH LEAHY
LEO PETERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	561,173	546,851	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	419,281	381,979	2
Depreciation Expense (403)	41,798	40,746	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	30,746	30,798	5
Total Operating Expenses	491,825	453,523	
Net Operating Income	69,348	93,328	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,348	93,328	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,567	24,371	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	25,567	24,371	
Total Income	94,915	117,699	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	94,915	117,699	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,370	17,111	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	16,370	17,111	
Net Income	78,545	100,588	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,131,738	1,046,147	20
Balance Transferred from Income (433)	78,545	100,588	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	14,997	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,210,283	1,131,738	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Income	25,567	5
Total (Acct. 419):	25,567	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	137,415	423,758	0	0	561,173	1
Less: interdepartmental sales	0	5,054	0	0	5,054	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	137,415	418,704	0	0	556,119	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	11,748		11,748	1
Electric operating expenses	20,139	(758)	19,381	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts		758	758	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	31,887	0	31,887	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,561,975	1,545,694	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	540,863	499,200	2
Net Utility Plant	1,021,112	1,046,494	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	141,625	131,480	7
Total Other Property and Investments	141,625	131,480	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	206	245	8
Temporary Cash Investments (132)	443,031	343,493	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	64,666	61,765	11
Other Accounts Receivable (143)	1,631	4,778	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,347	1,797	14
Materials and Supplies (150)	36,037	39,828	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	228	247	17
Total Current and Accrued Assets	548,146	452,153	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,710,883	1,630,127	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	67,836	67,836	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,210,283	1,131,738	23
Total Proprietary Capital	1,278,119	1,199,574	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	282,264	295,187	26
Total Long-Term Debt	282,264	295,187	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,709	5,455	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	27,495	27,495	31
Interest Accrued (237)	13,206	13,811	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	60,410	46,761	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	90,090	88,605	41
Total Liabilities and Other Credits	1,710,883	1,630,127	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,051,785	0	0	510,190	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,051,785	0	0	510,190	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	159,452	0	0	381,411	10
Total Accumulated Provision	159,452	0	0	381,411	
Net Utility Plant	892,333	0	0	128,779	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	138,933	360,267			499,200	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,322	21,476			41,798	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	607				607	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	12	32			44	10
Other credits (specify):						11
					0	12
Total credits	20,941	21,508	0	0	42,449	13
Debits during year						14
Book cost of plant retired	422	0			422	15
Cost of removal		364			364	16
Other debits (specify):						17
					0	18
Total debits	422	364	0	0	786	19
Balance End of Year	159,452	381,411	0	0	540,863	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.25%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other				29,973	29,973	34,359	2
Total Electric Utility					29,973	34,359	

Account	Total End of Year	Amount Prior Year	
Electric utility total	29,973	34,359	1
Water utility	6,064	5,469	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	36,037	39,828	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	67,836	1
Changes during year (explain):		2
Balance end of year	67,836	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Mound City Bank	03/09/1992	03/09/2002	5.75%	282,264	1
Total for Account 224				282,264	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	27,495	1
Accruals:		
Charged water department expense	19,354	2
Charged electric department expense	11,392	3
Charged sewer department expense	305	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,051	
Taxes paid during year:		
County, state and local taxes	27,495	6
Social Security taxes	2,869	7
PSC Remainder Assessment	687	8
Other (explain):		
NONE		9
Total payments and other debits	31,051	
Balance end of year	27,495	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Mound City Bank	13,811	16,370	16,975	13,206	3
Subtotal	13,811	16,370	16,975	13,206	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,811	16,370	16,975	13,206	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	58,419	30,186	0	0	0	88,605	1
Add credits during year:							
For Services	1,485					1,485	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	59,904	30,186	0	0	0	90,090	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Construction Fund	92,222	3
Bond Redemption	49,403	4
Total (Acct. 125):	141,625	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,280	6
Electric	53,386	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	64,666	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Pole Rent	696	12
water Hook up Fee	935	13
Total (Acct. 143):	1,631	
Receivables from Municipality (145):		
Receivable from General	395	14
Receivable from Sewer	1,952	15
Total (Acct. 145):	2,347	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,047,763	506,071	0	0	1,553,834	1
Materials and Supplies	5,766	32,166	0	0	37,932	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	149,192	370,839	0	0	520,031	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	59,161	30,186	0	0	89,347	6
Other (specify):					0	7
Average Net Rate Base	845,176	137,212	0	0	982,388	
Net Operating Income	66,554	2,794	0	0	69,348	8
Net Operating Income as a percent of						
Average Net Rate Base	7.87%	2.04%	N/A	N/A	7.06%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	67,836	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,171,010	3
Other (Specify):		4
Total Average Proprietary Capital	1,238,846	
Net Income		
Net Income	78,545	5
Percent Return on Proprietary Capital	6.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Electric Utility had a Rate increase.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

See Accountant's Compilation Report

Identification and Ownership - Commission/Committee (Page iv)

per utility, Village Board is utility commission, 11/11/99 ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Belmont
Belmont, Wisconsin 53510

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Belmont Electric and Water Utilities as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Belmont and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

July 23, 1999

Mr. Daniel Van Natta, Director of Public Works
Belmont Municipal Water And Electric Utility
222 North Mound Avenue
Belmont, WI 53510-9622

1998 Analytical Review DWCCA-440-ELE

Dear Mr. Van Natta:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted that the utility commission/committee as reported on the identification and ownership schedule is the village board. However, no names were provided on the utility commission/committee schedule. Please provide the names of the village board, or at least the

FINANCIAL SECTION FOOTNOTES

president or chairman of the village board. Occasionally, the PSC likes to contact the utility commission/committee directly on regulatory issues. This was written about in the 1997 review, also. Your attention to this matter will be appreciated.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 23 1999 rev letters e 1.doc
Information received 11/11/99 ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	136,128	1
Total Sales of Water	136,128	
Other Operating Revenues		
Forfeited Discounts (470)	246	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,041	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,287	
Total Operating Revenues	137,415	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	5,071	9
Water Treatment Expenses (630-635)	791	10
Transmission and Distribution Expenses (640-655)	6,757	11
Customer Accounts Expenses (901-904)	8,423	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	10,143	14
Total Operation and Maintenance Expenses	31,185	
Other Operating Expenses		
Depreciation Expense (403)	20,322	15
Amortization Expense (404-407)		16
Taxes (408)	19,354	17
Total Other Operating Expenses	39,676	
Total Operating Expenses	70,861	
NET OPERATING INCOME	66,554	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	20	635	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	20	635	
Metered Sales to General Customers (461)				
Residential	328	15,558	49,110	4
Commercial	36	2,511	7,256	5
Industrial	6	19,087	25,268	6
Total Metered Sales to General Customers (461)	370	37,156	81,634	
Private Fire Protection Service (462)	1		984	7
Public Fire Protection Service (463)	1		48,940	8
Other Sales to Public Authorities (464)	10	1,727	3,935	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	385	38,903	136,128	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	48,940	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	48,940	
Forfeited Discounts (470):		
Customer late payment charges	246	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	246	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,041	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,041	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	386	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	4,412	7
Operation Supplies and Expenses (623)	273	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	5,071	
WATER TREATMENT EXPENSES		
Operation Labor (630)	10	10
Chemicals (631)	584	11
Operation Supplies and Expenses (632)	197	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	791	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	3,556	14
Operation Supplies and Expenses (641)	429	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	270	17
Maintenance of Services (652)	548	18
Maintenance of Meters (653)	1,823	19
Maintenance of Hydrants (654)	65	20
Maintenance of Other Plant (655)	66	21
Total Transmission and Distribution Expenses	6,757	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	932	22
Accounting and Collecting Labor (902)	6,669	23
Supplies and Expenses (903)	822	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,423	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	357	27
Office Supplies and Expenses (921)	1,101	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	939	30
Property Insurance (924)	393	31
Injuries and Damages (925)	608	32
Employee Pensions and Benefits (926)	5,567	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	624	35
Transportation Expenses (933)	554	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	10,143	
Total Operation and Maintenance Expenses	31,185	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,406	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		305	2
Net property tax equivalent		18,101	
Social Security		1,088	3
PSC Remainder Assessment		165	4
Other (specify): NONE			5
Total tax expense		19,354	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226235				3
County tax rate	mills		10.264986				4
Local tax rate	mills		2.648381				5
School tax rate	mills		10.486146				6
Voc. school tax rate	mills		1.937829				7
Other tax rate - Local	mills		0.586718				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.150295				10
Less: state credit	mills		1.752360				11
Net tax rate	mills		24.397935				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.648381				14
Combined School Tax Rate	mills		12.423975				15
Other Tax Rate - Local	mills		0.586718				16
Total Local & School Tax	mills		15.659074				17
Total Tax Rate	mills		26.150295				18
Ratio of Local and School Tax to Total	dec.		0.598811				19
Total tax net of state credit	mills		24.397935				20
Net Local and School Tax Rate	mills		14.609742				21
Utility Plant, Jan. 1	\$	1,043,742	1,043,742				22
Materials & Supplies	\$	5,469	5,469				23
Subtotal	\$	1,049,211	1,049,211				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,049,211	1,049,211				26
Assessment Ratio	dec.		0.884086				27
Assessed Value	\$	927,593	927,593				28
Net Local & School Rate	mills		14.609742				29
Tax Equiv. Computed for Current Year	\$	13,552	13,552				30
Tax Equivalent per 1994 PSC Report	\$	18,406					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,406					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	937		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	39,833		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	40,770	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	12,448		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,039		17
Diesel Pumping Equipment (326)	1,220		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	68,707	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,624		23
Total Water Treatment Plant	4,624	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			937	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			39,833	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	40,770	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			12,448	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			55,039	17
Diesel Pumping Equipment (326)			1,220	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	68,707	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,624	23
Total Water Treatment Plant	0	0	4,624	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	310,807		26
Transmission and Distribution Mains (343)	436,215		27
Fire Mains (344)	0		28
Services (345)	89,844	1,485	29
Meters (346)	31,511	6,753	30
Hydrants (348)	41,299		31
Other Transmission and Distribution Plant (349)	7,470		32
Total Transmission and Distribution Plant	917,546	8,238	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,693		34
Office Furniture and Equipment (391)	1,627		35
Computer Equipment (391.1)	1,340	227	36
Transportation Equipment (392)	1,600		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,129		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	706		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	12,095	227	
Total utility plant in service directly assignable	1,043,742	8,465	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,043,742	8,465	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			310,807 26
Transmission and Distribution Mains (343)			436,215 27
Fire Mains (344)			0 28
Services (345)			91,329 29
Meters (346)	422		37,842 30
Hydrants (348)			41,299 31
Other Transmission and Distribution Plant (349)			7,470 32
Total Transmission and Distribution Plant	422	0	925,362
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,693 34
Office Furniture and Equipment (391)			1,627 35
Computer Equipment (391.1)			1,567 36
Transportation Equipment (392)			1,600 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,129 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			706 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	12,322
Total utility plant in service directly assignable	422	0	1,051,785
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	422	0	1,051,785

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,893	2,893	1
February			2,674	2,674	2
March			2,953	2,953	3
April			3,325	3,325	4
May			3,715	3,715	5
June			3,681	3,681	6
July			3,810	3,810	7
August			3,744	3,744	8
September			3,819	3,819	9
October			3,548	3,548	10
November			3,324	3,324	11
December			3,449	3,449	12
Total for year	0	0	40,935	40,935	
Less: Measured or estimated water used in main flushing and water treatment during year				55	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				40,880	16
Less: Water sold				38,903	17
Losses and unaccounted for				1,977	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				166	21
Date of maximum: 9/16/1998					22
Cause of maximum:					23
High use					
Minimum gallons pumped by all methods in any one day during reporting year				67	24
Date of minimum: 2/20/1998					25
Total KWH used for pumping for the year				85,668	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
222 MOUND ST - WELL 1	1	505	12	316,800	Yes	1
COMMERCE ST. WELL 2	2	503	16	518,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL 1	WELL 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS - MORSE	LAYNE-NORTHWEST	5
Year Installed	1959	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	265	300	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	LAYNE-NORTHWEST	9
Year Installed	1959	1971	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	177		10
			11
Total capacity in gallons	200,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.000	724	0	0	0	724	1
M	D	2.000	630	0	0	0	630	2
M	D	4.000	5,687	0	0	0	5,687	3
M	D	6.000	12,939	0	0	0	12,939	4
P	D	6.000	3,472	0	0	0	3,472	5
M	D	8.000	5,347	0	0	0	5,347	6
P	D	8.000	972	0	0	0	972	7
M	D	12.000	2,012	0	0	0	2,012	8
Total Within Municipality			31,783	0	0	0	31,783	
Total Utility			31,783	0	0	0	31,783	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	10	0	0	0	10		1
M	0.750	305	0	0	0	305	20	2
M	1.000	27	1	0	0	28	20	3
M	1.250	7	0	0	0	7		4
M	1.500	3	1	0	0	4		5
M	2.000	7	0	0	0	7		6
M	4.000	2	0	0	0	2		7
M	8.000	1	0	0	0	1		8
Total Utility		362	2	0	0	364	40	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	425	0	6	(15)	404	72	1
1.000	11	0	0	(1)	10	1	2
1.250	0	0	0	0	0	0	3
1.500	5	0	0	0	5	0	4
2.000	5	0	0	0	5	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
Total:	448	0	6	(16)	426	73	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	327	28	0	6	0	43	404	1
1.000	0	4	0	2	0	4	10	2
1.250	0	0	0	0	0	0	0	3
1.500	0	2	3	0	0	0	5	4
2.000	0	2	2	1	0	0	5	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	1	0	0	0	1	7
Total:	327	36	6	10	0	47	426	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	59				59	2
Total Fire Hydrants	59	0	0	0	59	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	59
Number of distribution system valves end of year:	152
Number of distribution valves operated during year:	115

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Meter amount added is for meter conversion kits. No whole meters were purchased.

Water Services (Page W-16)

Services wer financed through working cash

Meters (Page W-17)

Meter adjustments were to get the number of meters to the correct balance. In a previous year some conversion kits were purchased and incorrectly counted as meters.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	422,032	1
Total Sales of Electricity	422,032	
Other Operating Revenues		
Forfeited Discounts (450)	1,019	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	696	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	11	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	1,726	
Total Operating Revenues	423,758	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	334,802	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	17,374	11
Customer Accounts Expenses (901-904)	11,909	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	24,011	14
Total Operation and Maintenance Expenses	388,096	
Other Expenses		
Depreciation Expense (403)	21,476	15
Amortization Expense (404-407)		16
Taxes (408)	11,392	17
Total Other Expenses	32,868	
Total Operating Expenses	420,964	
NET OPERATING INCOME	2,794	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,019	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,019	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Rent	696	5
Total Rent from Electric Property (454)	696	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales Tax Discount	11	7
Total Other Electric Revenues (456)	11	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	334,802	15
Other Expenses (546)		16
Total Other Power Supply Expenses	334,802	
Total Power Production Expenses	334,802	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	4,628	21
Line and Station Supplies and Expenses (562)	1,457	22
Street Lighting and Signal System Expenses (565)	21	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	10	26
Maintenance of Structures and Equipment (571)	95	27
Maintenance of Lines (572)	7,293	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	3,560	30
Maintenance of Meters (575)	310	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>17,374</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	919	33
Accounting and Collecting Labor (902)	10,642	34
Supplies and Expenses (903)	348	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>11,909</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,192	38
Office Supplies and Expenses (921)	1,191	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	2,119	41
Property Insurance (924)	1,441	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	6,577	44
Regulatory Commission Expenses (928)	3,891	45
Miscellaneous General Expenses (930)	2,769	46
Transportation Expenses (933)	2,831	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	24,011	
Total Operation and Maintenance Expenses	388,096	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		9,089	1
Social Security		1,781	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		522	4
Other (specify): NONE			5
Total tax expense		11,392	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226235				3
County tax rate	mills		10.264986				4
Local tax rate	mills		2.648381				5
School tax rate	mills		10.486146				6
Voc. school tax rate	mills		1.937829				7
Other tax rate - Local	mills		0.586718				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.150295				10
Less: state credit	mills		1.752360				11
Net tax rate	mills		24.397935				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.648381				14
Combined School Tax Rate	mills		12.423975				15
Other Tax Rate - Local	mills		0.586718				16
Total Local & School Tax	mills		15.659074				17
Total Tax Rate	mills		26.150295				18
Ratio of Local and School Tax to Total	dec.		0.598811				19
Total tax net of state credit	mills		24.397935				20
Net Local and School Tax Rate	mills		14.609742				21
Utility Plant, Jan. 1	\$	501,952	501,952				22
Materials & Supplies	\$	34,359	34,359				23
Subtotal	\$	536,311	536,311				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	536,311	536,311				26
Assessment Ratio	dec.		0.884086				27
Assessed Value	\$	474,145	474,145				28
Net Local & School Rate	mills		14.609742				29
Tax Equiv. Computed for Current Year	\$	6,927	6,927				30
Tax Equivalent per 1994 PSC Report	\$	9,089					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	9,089					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	750		34
Structures and Improvements (361)	4,093		35
Station Equipment (362)	3,150		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	144,917		38
Overhead Conductors and Devices (365)	90,562		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	46,923		41
Line Transformers (368)	85,195	2,033	42
Services (369)	6,651	2,197	43
Meters (370)	26,046	1,390	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	34,744	2,754	47
Total Distribution Plant	443,031	8,374	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	9,886		49
Office Furniture and Equipment (391)	8,122		50
Computer Equipment (391.1)	1,406	228	51
Transportation Equipment (392)	32,228		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	1,487		54
Laboratory Equipment (395)	5,022		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	770		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			4,093 35
Station Equipment (362)			3,150 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			144,917 38
Overhead Conductors and Devices (365)			90,562 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			46,923 41
Line Transformers (368)			87,228 42
Services (369)			8,848 43
Meters (370)	364		27,072 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			37,498 47
Total Distribution Plant	364	0	451,041
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			9,886 49
Office Furniture and Equipment (391)			8,122 50
Computer Equipment (391.1)			1,634 51
Transportation Equipment (392)			32,228 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			1,487 54
Laboratory Equipment (395)			5,022 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			770 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	58,921	228
Total utility plant in service directly assignable	501,952	8,602
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	 501,952	 8,602

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	59,149
Total utility plant in service directly assignable	364	0	510,190
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	364	0	510,190

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,512	Monday	01/19/1998	09:00	674
February	02	1,471	Wednesday	02/11/1998	09:00	658
March	03	1,442	Monday	03/16/1998	10:00	713
April	04	1,431	Wednesday	04/15/1998	12:00	626
May	05	1,590	Tuesday	05/19/1998	14:00	748
June	06	1,834	Sunday	06/14/1998	15:00	833
July	07	1,782	Tuesday	07/21/1998	10:00	734
August	08	1,682	Monday	08/24/1998	12:00	737
September	09	1,496	Tuesday	09/15/1998	11:00	796
October	10	1,457	Friday	10/09/1998	11:00	748
November	11	1,429	Wednesday	11/11/1998	10:00	815
December	12	1,622	Saturday	12/05/1998	11:00	497
Total		18,748				8,579

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated WP&L

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		8,579	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		8,579	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		8,471	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		8,471	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		108	27
Total Energy Losses		108	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		1.2589%	29
Total Disposition of Energy		8,579	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential Sales	RG-1	380	3,414	1
Total Sales for Residential Sales		380	3,414	
Commercial & Industrial				
Commercial & Industrial Sales	CG-1	75	1,002	2
Large power user	CP-1	2	3,935	3
Total Sales for Commercial & Industrial		77	4,937	
Public Street & Highway Lighting				
Public Street & Highway lighting	MS-1	5	120	4
Total Sales for Public Street & Highway Lighting		5	120	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		462	8,471	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		180,962	(13,055)	167,907	1
0	0	180,962	(13,055)	167,907	
		58,821	(3,721)	55,100	2
		203,440	(13,905)	189,535	3
0	0	262,261	(17,626)	244,635	
		9,988	(498)	9,490	4
0	0	9,988	(498)	9,490	
				0	5
0	0	0	0	0	
0	0	453,211	(31,179)	422,032	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Alliant				1
Point of Delivery		Alliant Substation				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		2400/4160				4
Point of Metering		Alliant Substation				5
Total of 12 Monthly Maximum Demands -- kW		18,340				6
Average load factor		64.0863%				7
Total Cost of Purchased Power		334,802				8
Average cost per kWh		0.0390				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	344	331			12
	February	338	319			13
	March	358	355			14
	April	432	395			15
	May	335	313			16
	June	427	405			17
	July	388	347			18
	August	370	367			19
	September	446	350			20
	October	340	308			21
	November	364	351			22
	December	332	265			23
	Total kWh (000)	4,474	4,106			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	573	146	6,875	1
Acquired during year	3	7	230	2
Total	576	153	7,105	3
Retired during year	8			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	568	153	7,105	6
Number end of year accounted for as follows:				7
In customers' use	539	131	5,630	8
In utility's use	4			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	25	22	1,475	12
Total end of year	568	153	7,105	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	15	11,156	1
Sodium Vapor	100	11	5,830	2
Sodium Vapor	250	18	35,640	3
Total		44	52,626	
Ornamental				
Metal Halide/Halogen	175	15	11,156	4
Sodium Vapor	100	62	32,550	5
Sodium Vapor	250	7	13,860	6
Total		84	57,566	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-21)

Per client they do not have a substation - the power they purchase is delivered from a vendor's substation. Discussed this with Pete Legee and could not get rid of the Edit Check for substation equipment.
